

**ARIZONA SCHEDULE  
A(PYN)**

**Itemized Deductions**  
**For part-year residents who also had**  
**Arizona source income during the**  
**period of the year while a nonresident**

**1997**

Attach to your return

Name(s) as shown on Form 140PY	Your social security number	
	Spouse's social security number	

<b>Part I</b>	<b>Itemized deductions for the period of the year while an Arizona resident plus Arizona source itemized deductions for the period while a nonresident</b>				
<b>Medical and Dental Expenses</b>	1 Medical and dental expense incurred and paid while an Arizona resident, plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	1		00	
	2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	2		00	
	3 Interest expense allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident, plus the amount of such interest from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	3		00	
	4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident, plus the amount of such gifts from Arizona sources that you incurred and paid during the period of the year while an Arizona nonresident .....	4		00	
<b>Casualty and Theft Losses</b>	5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor .....	5		00	
	6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor .....	6		00	
	7 Amount of loss on line 6 incurred while you were an Arizona resident, plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident .....	7		00	
	8 Divide line 7 by line 6. <i>Enter the percent</i> .....	8	%		
	9 Multiply line 5 by the percent on line 8 .....	9		00	
<b>Job Expenses and Other Miscellaneous Expenses</b>	10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation .....	10		00	
	11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	11		00	
	12 Divide line 11 by line 10. <i>Enter the percent</i> .....	12	%		
	13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation .....	13		00	
	14 Multiply line 13 by the percent on line 12 .....	14		00	
	15 Other miscellaneous expenses from federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident .....	15		00	
	16 Wagering losses included on line 15 .....	16		00	
	17 Total gambling winnings included in your Arizona gross income .....	17		00	
	18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D30 .....	18		00	
	19 Maximum allowable gambling loss deduction. Subtract line 18 from line 17 .....	19		00	
<b>Skip lines 16 through 20 if not deducting gambling losses</b>	20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter zero .....	20		00	
	21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here .....	21		00	
	22 Add lines 14 and 21 .....	22		00	

## Form Schedule A(PYN) (1997) Page 2

<b>Subtotal of Itemized Deductions</b>	<b>23</b> Tentative Arizona itemized deduction. Add lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than \$121,200 (\$60,600 if married filing separately), complete lines 24 through 28 below. Otherwise skip lines 24 through 28 .....	<b>23</b>		00		
	<b>24</b> If your federal adjusted gross income is more than \$121,200 (\$60,600 if married filing separately), enter on line 24 the amount by which you have to reduce your federal itemized deduction because your federal adjusted gross income is over this threshold .....	<b>24</b>		00		
	<b>25</b> Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation .....	<b>25</b>		00		
	<b>26</b> Divide line 23 by line 25. <i>Enter the percent</i> .....	<b>26</b>		%		
	<b>27</b> Multiply line 24 by the percent on line 26. <i>Enter the result</i> .....	<b>27</b>		00		
	<b>28</b> Subtract line 27 from line 23. <i>Enter the result</i> .....	<b>28</b>		00		
<b>Part II Adjustment to Medical and Dental Expenses</b>	<b>Portion of itemized deductions allowable for the part of the year while a nonresident</b>					
	<b>29</b> Medical and dental expenses .....	<b>29</b>		00		
	<b>30</b> Amount of MSA distributions used to pay qualified medical expense included on line 29 ...	<b>30</b>		00		
	<b>31</b> Medical expenses allowed to be taken as a federal itemized deduction .....	<b>31</b>		00		
	<b>32</b> Add line 30 and 31. <i>Enter the result</i> .....	<b>32</b>		00		
	<b>33</b> If line 29 is the same as or more than line 32, subtract line 32 from line 29. Otherwise go to line 34 .....	<b>33</b>		00		
	<b>34</b> If line 32 is more than line 29, subtract line 29 from line 32 .....	<b>34</b>		00		
<b>Adjustment to Gambling Losses</b>	<b>35</b> Wagering losses allowed as a federal itemized deduction .....	<b>35</b>		00		
	<b>36</b> Total gambling winnings included in your federal adjusted gross income .....	<b>36</b>		00		
	<b>37</b> Authorized Arizona lottery subtraction from Form 140PY, page 2, line D30 .....	<b>37</b>		00		
	<b>38</b> Maximum allowable gambling loss deduction. Subtract line 37 from line 36 .....	<b>38</b>		00		
	<b>39</b> If line 38 is less than line 35, subtract line 38 from line 35; otherwise enter zero .....	<b>39</b>		00		
<b>Adjustment to Property Taxes</b>	<b>40</b> If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed .....	<b>40</b>		00		
	<b>41</b> Subtotal. <i>Add lines 34, 39 and 40</i> .....	<b>41</b>		00		
<b>Adjusted Itemized Deductions</b>	<b>42</b> Total itemized deductions allowed to be taken on federal return .....	<b>42</b>		00		
	<b>43</b> Enter line 33 above .....	<b>43</b>		00		
	<b>44</b> Add lines 42 and 43 .....	<b>44</b>		00		
	<b>45</b> Enter line 41 above .....	<b>45</b>		00		
	<b>46</b> Subtract line 45 from line 44 .....	<b>46</b>		00		
	<b>47</b> If you skipped lines 24 through 28, enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here .....	<b>47</b>		00		
	<b>48</b> Subtract line 47 from line 46 .....	<b>48</b>		00		
	<b>49</b> Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions .....	<b>49</b>		%		
	<b>50</b> Multiply the percent on line 49 by the amount on line 48 .....	<b>50</b>		00		
	<b>51</b> Add lines 47 and 50. Enter the result here and on Form 140PY, page 1, line 23 .....	<b>51</b>		00		